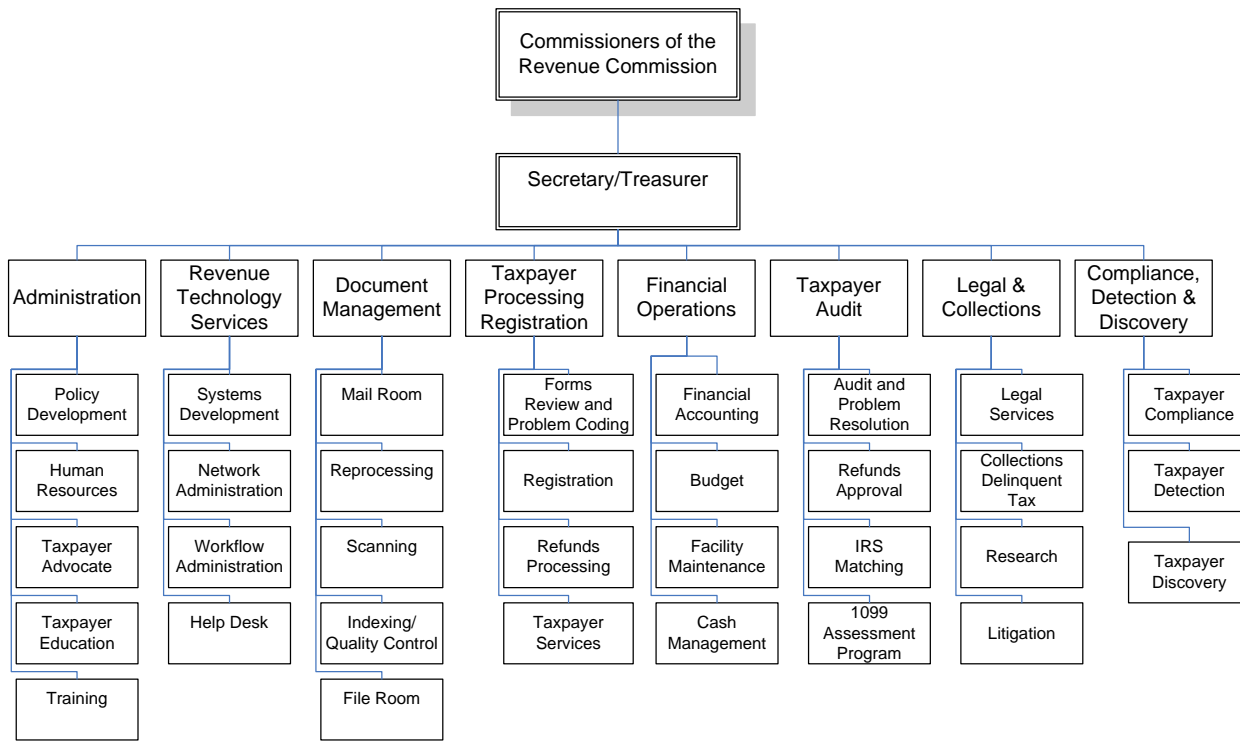




# Louisville/Jefferson County Metro Revenue Commission



## REVENUE COMMISSION

### Department Mission

The Mission of the Louisville/Jefferson County Metro Revenue Commission is to perform fair and cost-effective revenue collection services through the enforcement of local laws and regulations.

### Programs and Services

**Financial Operations** is responsible for monitoring and managing the accounting/financial systems of the Metro Revenue Commission, its operating budget and the collection of occupational license fees, transient room taxes and insurance premium taxes. Duties include issuing financial reports; providing and coordinating cash management of invested tax revenue; and fiduciary duties for distributing tax collections, bond payments and investment incomes to government agencies.

**Revenue Technology** operates and maintains all internal computer operations, including but not limited to supporting the Tax Revenue and Imaging systems, maintains a separate stand-alone server for IRS information exchange, and safeguarding for disaster recovery through maintenance of a remote server. Provide services for all departmental electronic communications. Responsible for a secure, state-of-the-art technical environment, ensuring all employees can perform their functions effectively and efficiently. Real-time monitoring of all servers, web-sites, and switches insure immediate recognition and a pro-active response to any problems or potential problems that may arise.

**Document Management** is responsible for the processing of all incoming and non-systems generated outgoing mail, sorting and distribution of all incoming tax forms and correspondence through the imaging system, verifies and enters tax data, pre-processes tax return documents into systems, receives and distribute incoming faxes, indexing of incoming records, and management of files. Responsible for the initial handling of checks in preparation for batching and depositing.

**Taxpayer Processing** is responsible for processing all incoming tax information, tax forms, statements, refund requests, correspondence, handles initial registrations, and maintenance of files and records. Establishes initial problem codes, conducts initial reviews, and processes refund requests. Taxpayer Service handles all walk-ins and telephone communications with the public, communications through the internet and staffs the reception area.

**Taxpayer Audit** resolves problematic and specialty tax returns and accounts, by reviewing and amending tax returns, and issuing appropriate notification to taxpayer. Performs desk and field audits, reviews and processes applications for tax refunds, processes insurance premium returns, and issues taxpayer assessments identified through the 1099 Matching Program. Maintains IRS records and runs the IRS Matching Program.

## Programs and Services

**Legal and Collection** handles any necessary litigation of occupational taxes. It also issues summons and attends court proceedings. The Collections Division contacts delinquent or non-registered taxpayers, establishes and monitors taxpayer payment plans, and initiates legal action for non-compliance and researches bad addresses.

**Compliance Detection and Discovery** performs detection and discovery procedures to identify persons who work, employ, or otherwise are engaged in business in Louisville Metro, and have failed to register. Compares agency databases against other databases and helps taxpayers become compliant.

## REVENUE COMMISSION

### Goals & Indicators

#### Financial Operations

- Evaluate and monitor any move to Metro government owned facility.
- Evaluate and monitor moving of agency's files and data to Archives.
- Timely and accurately, issue monthly financial statements.
- Monitor and maintain the operation budget and financial systems for the Metro Revenue Commission.
- Performs cash management functions including investment of collected revenue, and distributes collections and investment income in a timely manner.
- Make bond payments when required.

#### Revenue Technology

- The Technology Division is responsible for providing a secure, state-of-art technical environment, ensuring all employees of the Metro Revenue Commission can perform their functions effectively and efficiently.
- Provide statistical information on the number of modifications and upgrades to our various systems and updates on the system versions.
- Technology Division maintains our internal and external web sites, making improvements and modification as needed and monitors usage.
- To control the cost of communications to the taxpayer through the use of technology. Evaluate Business Practice, 900+ system generated letters – reduced mailing and postage cost, increase compliance and revenue.
- Investigate and develop a plan to provide either electronic or Web based filing or combination of both.

#### Document Management

- Eliminate copying and imaging of past due or money due return envelopes.
- Work with management to evaluate alternatives to processing payments from electronic means and reduce processing of hard copy checks.
- Monitor certain key depositors to see that large deposits are received and processed quickly.
- Move paper files and stored files to Metro Archives
- Update Taxpayer Master Database for closed businesses, Trade names, TIN, and e-mail addresses.

# REVENUE COMMISSION

## Goals & Indicators

### Taxpayer Processing

- Update Taxpayer Master Database for closed businesses, Trade Names, TIN, and e-mail addresses.
- Install new Automated Call Distribution System
- Develop awareness campaign to increase taxpayer's education and knowledge.
- Continually strive to reduce the backlog of tax documents.
- Track certain types of tax documents so that they can be quickly processed.

### Audit

- Continue IRS Matching Program as a source to generate additional revenue.
- Investigate the Kentucky Revenue Cabinet Exchanged Data Program and the Kentucky Insurance Commissioners as sources to generate additional revenue.
- Audit of Employer W-2's and W-3's for improper employee withholding including KJDA employee returns.
- Help to implement House Bill 107 to obtain additional deferred benefit withholdings information.
- Continue the 1099 Assessment Program for registrations, taxes, interest and penalty receipts.

### Legal and Collections

- Increase staff to improve annual delinquent tax collections.
- Initiate policies, procedures and reports to prioritize delinquent accounts.
- Locate delinquent taxpayers and process them through the legal system by issuing civil complaints, garnishments, foreclosures and criminal warrants.
- Install an Automated Call Distribution System that will improve productivity.

### Compliance, Detection, and Discovery

- Perform detection and discovery procedures to identify persons who work, have employees, or who otherwise are engaged in business inside Louisville Metro and have failed to register with the Metro Revenue Commission.
- Foster a relationship to facilitate needs of Louisville Metro Agencies and the Metro Revenue Commission through forms design, tax identification numbers and vendor purchases.
- Conduct investigations, and research that will increase tax registrations and revenue.
- Implement Volunteer Compliance and Safe Harbor Programs.

**Revenue Commission****Budget Summary**

	Original Budget 2003-2004	Current Estimated 2003-2004	Mayor's Recommended 2004-2005	Council Approved 2004-2005
Agency Receipts	5,297,700	5,297,700	5,406,500	5,406,500
Total Revenues:	5,297,700	5,297,700	5,406,500	5,406,500
Personal Services	3,637,800	3,407,300	3,759,500	3,759,500
Contractual Services	1,419,200	1,230,100	1,321,000	1,321,000
Supplies	103,200	144,700	197,100	197,100
Equipment/Capital Outlay	129,000	121,000	118,900	118,900
Interdepartment Charges	8,500	7,700	10,000	10,000
Total Expenditures:	5,297,700	4,910,800	5,406,500	5,406,500
Expenditures By Activity				
Director's Office	5,297,700	4,910,800	381,500	381,500
Fiscal Management Program	0	0	858,800	858,800
Information Technology Program	0	0	1,254,200	1,254,200
Document Management Program	0	0	554,000	554,000
Taxpayer Processing Program	0	0	755,900	755,900
Audit Program	0	0	637,100	637,100
Legal and Collection Program	0	0	780,100	780,100
Compliance, Detention, & Discovery	0	0	184,900	184,900
Total Expenditures:	5,297,700	4,910,800	5,406,500	5,406,500

Revenue Commission	Position Detail	
	Mayor's Recommended FY2004-2005	Council Approved FY2004-2005
<b>Position Allocation (in Full-Time Equivalents)</b>		
<b>Full-Time</b>	<b>77</b>	<b>77</b>
<b>Permanent Part-Time</b>	<b>1</b>	<b>1</b>
<b>Seasonal/Other</b>	<b>4</b>	<b>4</b>
<b>Total Positions</b>	<b>82</b>	<b>82</b>
<b>PROGRAMS</b>		
<b><i>Director's Office</i></b>		
Full-Time	5	5
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	<b>5</b>	<b>5</b>
Title		
Accounts Manager II	1	1
Administrator II	1	1
Attorney III	1	1
Personnel/Payroll Special	1	1
Sec/Treas Revenue Comm	1	1
<b><i>Financial Operations</i></b>		
Full-Time	5	5
Permanent Part-Time	1	1
Seasonal/Other	0	0
<b>Total Positions</b>	<b>6</b>	<b>6</b>
Title		
Accounts Specialist	1	1
Admin Rev Comm Fincl Opers	1	1
Business Manager	1	1
Cash Control Assistant	1	1
Custodian I	1	1
Maintenance Worker II	1	1

**Revenue Technology**

Full-Time	8	8
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	<b>8</b>	<b>8</b>
<b>Title</b>		
Administrative Assist II	1	1
Analyst II	1	1
Mgr Revenue Info Systems	1	1
Senior Systems Analyst DP	2	2
Systems Analyst	2	2
Systems Engineer II	1	1

**Document Management**

Full-Time	15	15
Permanent Part-Time	0	0
Seasonal/Other	1	1
<b>Total Positions</b>	<b>16</b>	<b>16</b>
<b>Title</b>		
Administrator III	1	1
Clerk II	5	5
Clerk Typist I	1	1
Info Processing Clerk	6	6
Mail Room Operator	1	1
Manager I	1	1
Staff Helper/Internal	1	1

**Taxpayer Processing**

Full-Time	17	17
Permanent Part-Time	0	0
Seasonal/Other	2	2
<b>Total Positions</b>	<b>19</b>	<b>19</b>
<b>Title</b>		
Mgr Of Taxpayer Service	1	1
Receptionist	1	1
Senior Accountant	1	1
Staff Helper/Internal	2	2
Supervisor of Processing	1	1
Tax Processing Specialist	7	7
Tax Processing Specialist Tran	1	1
Taxpay Serv Rep Trainee	1	1
Taxpayer Service Rep	4	4



**Audit**

Full-Time	10	10
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	<b>10</b>	<b>10</b>
<b>Title</b>		
Administrative Clerk	1	1
Administrator IV	1	1
Auditor - Revenue	1	1
Corporate Tax Auditor	3	3
Senior Corporate Tax Auditor	3	3
Tax Processing Specialist	1	1

**Legal & Collections**

Full-Time	13	13
Permanent Part-Time	0	0
Seasonal/Other	1	1
<b>Total Positions</b>	<b>14</b>	<b>14</b>
<b>Title</b>		
Administrator IV	1	1
Manager I	1	1
Manager II	1	1
Paralegal	1	1
Revenue Collection Splst Trnee	2	2
Revenue Collections Specialist	6	6
Revenue Collections Sr. Splst	1	1
Staff Helper/Internal	1	1

**Compliance, Detention & Discovery**

Full-Time	4	4
Permanent Part-Time	0	0
Seasonal/Other	0	0
<b>Total Positions</b>	<b>4</b>	<b>4</b>
<b>Title</b>		
Administrative Assist II	1	1
Revenue Compliance Supervisor	1	1
Tax Processing Specialist Tran	2	2